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March 28, 2006

**Marlene H. Dortch, Secretary**  
**Federal Communications Commission**  
**Office of the Secretary**  
**9300 East Hampton Drive**  
**Capitol Heights, MD 20743**

**Ref.: CC Docket No. 96-128**

Dear Mss. Dortch:

Attached, please find two originals of the System Audit Report of our payphone compensation system, from our auditor Michael S. Libock & Co., regarding Digitglobal's compliance with Rule 64.1310(a) (1) as of March 7, 2006.

The person responsible for handling payphone compensation and resolving dispute in **Digitglobal Communications, Inc.** is:

**Mss. Zaidy Diaz**  
**80-02 Kew Gardens Road**  
**Suite 701,**  
**Kew Gardens, NY 11415**  
**Phone: 718-268-5550 X-128**  
**Email: zdiaz@digitglobal.com**

If you have any questions regarding this submission, please contact me at 718-268-5550.

Respectfully,

  
Jose Ng (3/28/2006)  
VP Operations & Technology  
jng@digitglobal.com

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**Digitglobal Communications Inc.**

**Agreed upon Procedures on Compliance with the Controls over  
the Call Tracking System for Payphone Service Providers**

# Michael S. Libock & Co., LLC

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Certified Public Accountants

To the Board of Directors and Shareholders  
Digitglobal Communications Inc.  
80-02 Kew Gardens Road  
Kew Gardens, NY 11415

We have performed certain procedures as discussed in the accompanying report, which were agreed to by Digitglobal Communications Inc., solely to assist the specified parties in evaluating Digitglobal Communications Inc.'s compliance with the controls over the call tracking system for payphone service providers during the year ended December 31, 2005. Management is responsible for Digitglobal Communications Inc.'s compliance with those requirements. This agreed-upon procedures engagement was conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants. The sufficiency of these procedures is solely the responsibility of Digitglobal Communications Inc. Consequently, we make no representation regarding the sufficiency of the procedures described below either for the purpose for which this report has been requested or for any other purpose.

We were not engaged to and did not conduct an examination, the objective of which would be the expression of an opinion on compliance. Accordingly, we do not express such an opinion. Had we performed additional procedures, other matters might have come to our attention that would have been reported to you.

This report is intended solely for the information and use of the secretary of the Federal Communications Commission, to interchange carriers and related payphone service providers, and is not intended to be and should not be used by anyone other than these specified parties.

***Michael S. Libock & Co., LLC, CPA's***

Michael S. Libock & Co., LLC, CPA's  
March 7, 2006

**Digitglobal Communications Inc.**  
**Compliance with the Controls over the Call Tracking System for Payphone Service Providers**

Our first objective was to gain an understanding of the call tracking system procedures that accurately reflect Federal Communications Commission (FCC) rules 03-235 and 04-251. Digitglobal Communications Inc. ("DG") is a switch based reseller. DG owns and operates several switches located in New York City. As a result of the information coming into and out of DG's switches, they are responsible for tracking, controlling, reporting on and compensating payphone service providers (PSP's) that utilize their respective switches. The following is a non-technical overview of DG's call tracking system. DG obtains CD's and e-mails that include payphone numbers (ANI's) and the entities who own the payphones. Among the various entities are Verizon, APCC and Sprint. The payphone numbers are imported into DG's custom built software program through several import methods, to insure that all PSP's and their ANI's are all included in the call tracking system.

On a quarterly basis, or more frequently, the programmer that built the custom software program, runs a cache (a matching) of the PSP payphone information with DG's detailed call information obtained by DG's switches. DG's call detail record includes the date and time of the call, the source phone number (ANI), the toll free number, the destination phone number, the Personal Identification Number (PIN), the length of the call and a completion code. The completion code indicates if the call was answered or not by the called party. At the end of each calendar quarter, this cache process is done and a summary report by payphone number is given to DG's bookkeeper who in turn compensates each PSP at a rate currently at 49.4¢ per call.

Our next objective was to identify the person or people within the organization responsible for tracking, compensating and resolving disputes concerning payphone compensated calls. There are primarily three (3) individuals responsible within DG's operations. They are the programmer, who wrote, runs and currently maintains the custom built software system, the head of telecom technology for DG and the head bookkeeper for DG. These three individuals field, research and respond to inquiries and complaints from PSP's. In addition, the organization and these individuals represent that they have in place and are in charge of the following PSP control and monitoring procedures:

- DG has the ability to identify compensable payphone calls and can also identify incomplete calls and other calls.
- DG has the network protocols that are designed to identify compensable payphone calls and maintains the business rules for implementing and paying payphone compensation. In addition, DG adheres to established protocols to ensure that any software, personnel or any other network changes do not adversely affect their payphone call tracking ability.
- DG has implemented procedures and controls needed to resolve related disputes. In addition, DG has the ability to generate customized reporting and maintains monitoring reports to help resolve disputes with PSP's.

**Digitglobal Communications Inc.**  
**Compliance with the Controls over the Call Tracking System for Payphone Service Providers**

- The organization has the business procedures to accurately define a "completed call" and a "compensable call". The organization maintains compensable call files by matching call detail records against payphone identifiers. In addition, DG maintains adequate and effective business rules for implementing and paying payphone compensation, which includes rules used to identify calls originated from payphones, identify compensable payphone calls, identify incomplete or other noncompensable calls, determining the identities of the payphone service providers to which you they compensation.
- The organization employs people responsible for drafting the necessary business requirements, developing and maintaining systems to create payphone call records from their switch records, overseeing dispute resolutions about payphone compensation, implementing and maintaining procedures that create final compensation data sets.
- The organization properly monitors and controls computer access to the call tracking and payment disbursement systems.
- The organization has in place, procedures to gather switch data, ANI data, the dialed number and other identifier information and matches it with payphone specific identifiers.
- The organization develops reports of completed payphone calls associated with each toll-free number originated from valid payphone ANI's and has a valid list of payphone owners associated with payphone ANI's.

Finally, with the assistance of the individuals responsible for the call tracking system, we had taken a representative sample of complete and incomplete calls and tracked them through the custom built call tracking system, through disbursement of the funds. The result of this sample ran without exception.

While the organizations ANI's appeared to be maintained and current, the suggestion was made to request CD's from PSP's on regular and frequent intervals. DG responded that they will obtain new CD's each quarter from the PSP's.